



**Utah State Tax Commission**  
**Agreement**

For Remitting Utah State Tax Payments by Electronic Funds Transfer

**TC-85**  
Rev. 3/00

**Complete this form and return to the Tax Commission within 10 days of receipt.**

This AGREEMENT is by and between  
The Utah Taxpayer identified below, (TAXPAYER)  
and  
The Utah State Tax Commission, (USTC)

Utah law requires every entity with a combined Utah state and local sales and use tax and public transit tax liability of \$96,000 or more for the preceding calendar year to file and remit sales tax payments, including public transit; transient room; resort communities; tourism, recreation, cultural, and convention facilities taxes; and waste tire fees to the USTC monthly by electronic funds transfer (EFT). Beginning with the July filing period of each year, taxpayers who meet this threshold must file a return and remit the total amount of sales taxes due by EFT on or before the last day of the month following each calendar month.

**IMPORTANT:**

The Tax Commission's records indicate that this tax account number includes the taxes listed below. TAXPAYER must indicate to USTC Data Collection Agent the appropriate codes to which the EFT payment should be allocated and the corresponding amounts.

**Tax Type**                      **Tax Type Code**

**CONTACT WITHIN TAXPAYER ORGANIZATION**

Name

Title

Telephone Number/Fax number

**BASIS FOR TAXPAYER PARTICIPATION IN EFT TAX PAYMENT PROCEDURE (check one box only)**

- ☐ TAXPAYER meets or exceeds the \$96,000 threshold and is required to file and remit sales taxes by EFT each month.

TAXPAYER will remit monthly sales tax to the USTC by EFT commencing with taxes collected on or after July 1 of the current year.

- ☐ TAXPAYER does not meet the \$96,000 threshold, but volunteers to file and remit sales taxes by EFT each month.

TAXPAYER understands that it is subject to the same requirements and penalties as those who are required to file and remit monthly sales taxes by EFT. This election becomes effective upon receipt of this form by the USTC and remains effective for every year thereafter unless USTC receives written notification 30 days prior to the effective change that TAXPAYER no longer elects to remit sales taxes by EFT.

- ☐ Payment arrangements required by the Taxpayer Services Division.

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**EFT METHOD - TAXPAYER WILL INITIATE TAX PAYMENTS EACH MONTH USING THE EFT  
PROCEDURE INDICATED BELOW (check one box only)**

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☐ ACH-DEBIT - through the USTC Data Collection Agent.

TAXPAYER elects to initiate ACH-DEBIT transactions to withdraw funds from TAXPAYER's bank account, identified below, pursuant to instructions TAXPAYER gives to the USTC Data Collection Agent each month. A voided check or deposit slip for this bank account is attached.

The USTC and Data Collection Agent warrants to transfer only those debit transactions and to withdraw only those funds from TAXPAYER's bank account that TAXPAYER explicitly authorizes.

**TAXPAYER BANK INFORMATION (Debit Option Only)**

Taxpayer Bank's Name			Bank's ABA Number (9 digit number)
Bank's Address			Taxpayer's Bank Account Number
Bank's City	Bank's State	Bank's ZIP Code	Account Type (checking, savings, etc.)

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☐ ACH-CREDIT

TAXPAYER will initiate tax payments to the USTC each month through ACH-CREDIT transactions. TAXPAYER agrees to contact its bank authorizing it to transfer payments through NACHA system's CCD+ application and Tax Payment Convention (TXP) addendum.

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TAXPAYER understands that, in order for its EFT payment to be considered timely made, the payment must be initiated with the USTC Data Collection Agent or TAXPAYER's bank, as appropriate, prior to 3:00 p.m. Salt Lake City time on the due date. If the due date falls on a weekend or holiday, the payment must be initiated by 3:00 p.m. Salt Lake City time on the next business day.

TAXPAYER may at any time, with 10 days written notice to the USTC, change banks or bank accounts, and change from the ACH-CREDIT to the ACH-DEBIT method of EFT remittance. A change from the ACH-DEBIT to the ACH-CREDIT method shall be made only with prior written approval of the USTC.

This agreement shall continue in full force and effect until USTC receives written notice of a modification permitted by this AGREEMENT, or TAXPAYER's termination of an election to remit sales taxes by EFT, or until TAXPAYER no longer meets the requirements for mandatory EFT remittance of sales taxes.

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**TAXPAYER CERTIFIES THAT ALL INFORMATION PROVIDED IN THIS AGREEMENT IS TRUE,  
COMPLETE, AND CORRECT.**

TAXPAYER Authorized Signature	Title	Date

UTAH STATE TAX COMMISSION  
210 NORTH 1950 WEST  
SALT LAKE CITY, UTAH 84134  
TELEPHONE (801) 297-2200

For questions regarding this agreement form, call (801) 297-3817.